



FREQUENTLY ASKED QUESTIONS – RECOVERY REBATES

The Coronavirus Aid, Relief and Economic Security Act, or CARES Act, which was enacted into law on March 27, 2020, creates a new Recovery Rebates program. The program, administered by the U.S. Department of Treasury, provides direct payments of \$1,200 to each adult and \$500 per child. Please find answers to some commonly asked questions below:

At what income levels do the rebates end?

The rebate depends on family size and decreases by \$5 for every \$100 over the maximum income. Here is a general idea.

Filing Status	Potential Rebate	Maximum Rebate Until	No Rebate After
Single, No Children	\$1,200	\$75,000	\$99,000
Head of Household, 1 Child	\$1,700	\$112,500	\$146,500
Head of Household, 2 Children	\$2,200	\$112,500	\$156,500
Joint Filers, No Children	\$2,400	\$150,000	\$198,000
Joint Filers, 1 Child	\$2,900	\$150,000	\$208,000
Joint Filers, 2 Child	\$3,400	\$150,000	\$218,000

Is there a cap on the number of children that I can get a rebate for?

No, individuals will receive the \$500 payment for each child under age 17.

Will I get a rebate for my 19-year-old child living with me or my 22-year-old who is disabled?

Unfortunately, the Senate Republicans insisted on excluding these dependents from rebates. If you claim a child aged 17 or older as a dependent for tax purposes, you will not get an additional rebate for them.

Will my rebate be penalized if I am a retiree who is subject to the Windfall Elimination Penalty or the Government Pension Offset?

No, the Emergency Rebates will not be reduced for WEP/GPO-affected retirees.

If I have defaulted on my federal student loans or owe the IRS money, will the government take my rebate?

No, the government will not take your emergency rebates.

If I have a child support order in effect, will the government garnish my rebate?

Yes, the government can garnish a portion or all of your rebate if you have a child support order in effect.

What if my income changed a lot since my 2018 or 2019 tax return?

To ensure the rebates go out quickly, the IRS is using either your 2018 or 2019 tax return. If you did not file your taxes in either of those years, your information will be taken from the Social Security Administration. If your income has been reduced and you believe you qualify for a higher rebate, the IRS will provide a way for taxpayers to apply for the adjusted amount. It will take the IRS a little time to set up this process.